CHAPTER V.

MAMLUTDARS AND SUBORDINATE ESTABLISHMENTS.

The Mamlutdar is at the head of an office considerably larger than that of any Assistant Collector, and besides the members of his own office he has also under his orders all koolkurnees and talatees, and to some extent also the patels, of the villages within his jurisdiction. He is in charge of the talooka treasury, into which all money due to Government in that talooka is paid, and from which nearly the whole of the money expended for Government in the talooka is issued. All particulars on this head will be found in Mr. Hope's Manual. All orders from the Collector to any persons, official or non-official, pass as a rule through the Mamlutdar, and petitions received from any inhabitants of the talooka are almost invariably sent to him for report. From this the importance of the Mamlutdar's position will be understood even without considering his magisterial authority. But besides this purely revenue work the chief official of every department in the collectorate also corresponds direct with the Mamlutdars, as the Superintendent of Police, the Executive Engineer, the District Forest Officer, &c., and it is to the Mamlutdar that any one, official or non-official, travelling through the district, applies for aid.

There is no doubt that Mamlutdars as a rule are very hard-worked, and their responsibilities are more like those of the Collector than an Assistant Collector's. It is clearly therefore the duty of their superiors to do all that is possible to lighten their work, and to uphold, as far as possible, their authority over their subordinates. It may be safely said that it takes a first-rate man to perform well all the multifarious duties of a Mamlutdar in a large talooka, while even in the least important talooka an inefficient man will inevitably expose his inefficiency in a very short time. The most ordinary supervision of the work of a district should therefore be sufficient to show an Assistant Collector what the Mamlutdar is worth as an official.

It need scarcely be said that an officer of such importance should be treated with great consideration by all who are in any

way above him. Elphinstone in 1821 wrote of the necessity of "raising our Mamlutdars to a rank which might render it creditable for Native gentlemen to associate with them." He proposed that their pay at first should be Rs. 200 or 250, and increase one-sixth for every five years' service—a rate of pay which, even with the present enhanced expenses of living, our Government has not yet offered them.*

Speaking generally it may be said that the Mamlutdar disposes of all matters of routine connected with the receipt of revenue and the tenure of land, referring to the Assistant Collector only such matters as from their importance or novelty require the orders of higher authority. On these matters the Mamlutdar does not generally report direct to the Collector except in answer to his references. As a rule all the orders of a Mamlutdar on revenue and miscellaneous matters are appealable to the Assistant Collector in charge of the talooka. The chief exception to this are decisions under Bombay Act III. of 1876 in which there is no appeal. The Karkoons of the Mamlutdar's office are appointed by the Collector. The Head Karkoon, who is sometimes Sub-Registrar of the talooka, and generally a Subordinate Magistrate, has charge of the treasury and office when the Mamlutdar is away from head-quarters. The other Karkoons have particular duties assigned them, but all are entirely under the Mamlutdar's orders.

NOTE—The orders in the last part of this chapter refer to the native subordinates generally, and not to the establishment of Mamlutdars only.

1. **Titles.**—Mamlutdars and head Accountants have the official title of Rao Saheb or Khan Saheb.—*G. of I. No.* 2307, *Oct.* 29, 1873.†

2. **Probation.**—The appointments of Mamlutdars are probationary for a year, and at the end of that time the Assistant Collector in charge of the talooka is to report on the probationary Mamlutdar's efficiency as to the following points :—

(1) His general knowledge of the revenue affairs and condition of his talooka.

* The whole of Elphinstone's remarks on the position of Mamlutdars and Patels under the native governments, and the dangers to be feared from the alteration of their position under us, deserve most particular attention.—(*Minute pp.* 40 *to* 45.)

† This order gives the same title to Inspectors of Police and Registration, and Deputy Educational Inspectors.

(2) His promptness or otherwise in replying to references, both from his superiors and subordinates, and particularly in inquiring into petitions referred to him.

(3) His readiness to report matters coming before him on petition or originated by him, but not referred: instances should be given.

(4) His fitness for being at the head of an office or otherwise, shown by his being conciliatory or overbearing, and by his ability to get work done for him.

(5) The state of his balances, with the cause if there be much outstanding, and the supervision he exercises over the accounts.

(6) The result of the Assistant's inspection of villages in the talooka with regard to accounts, complaints, ryots' receipt-books, &c. If anything is found wrong care must be taken to make certain whether the fault lay with the probationary Mamlutdar or his predecessor.

(7) The state of the talooka records, and the Mamlutdar's accuracy and regularity with regard to Jummabundy papers.

(8) His attention to Abkaree matters.

(9) Whether there have been complaints about the income-tax in his talooka.

(10) His efficiency with regard to municipal management.

(11) His efficiency as a member of the Local Fund Committee, and the attention he pays to the actual construction of works.

(12) The state of his work under Bombay Act V. of 1864.*

(13) Any other matters that may have been specially observed.

(14) His efficiency as a Magistrate, as tested by the miscellaneous work examined by the Assistant, and by his cases if the Assistant has appellate powers. Otherwise the Collector should report on this last. The Collector should also, in forwarding the Assistant Collector's report, give his own opinion on the Mamlutdar's general efficiency.

3. **Petitions.**—Mamlutdars are to receive all petitions presented to them, disposing of such as are within their authority, and

* Now Bombay Act. III. of 1876.

reporting to their superiors on such as are beyond it. Whenever a Mamlutdar may think that a petition should not be reported on—if, for instance, the claim is an improper one, or one which has been already decided on—he should give the petitioner a written answer to that effect.—*G. R. No.* 2037, *May* 29, 1847.

4. **Powers.**—Mamlutdars appoint inferior village servants, *i. e.*, others than Patels, Koolkurnees, and Talatees.

They grant leave to Peons and Talatees for one month in each year without a substitute, and three months with substitute. To Patels and Koolkurnees three months' leave, on due provision being made for the performance of their duties. Otherwise they are not to employ substitutes without sanction of the Assistant Collector.

To all other village servants twelve months' leave subject to the same provision. To all Karkoons, including the First, casual leave under the ordinary rules.—*G. R. Jan.* 22, 1851, *and No.* 595, *May* 20, 1867.

5. **Sales.**—The following sales, conducted by the village officers, require sanction by the Mamlutdar:—

1. Dry wood.
2. Produce of fruit-trees for one year.
3. Grass or grazing rights in unoccupied fields.
4. Where there is no farm for a whole talooka, the right to take earth, stone, and sand, but not rights over extensive littoral deposits or quarries.

The following sales are conducted by the Mamlutdar and reported to the Assistant or Deputy Collector:—

1. Confiscated properties, as stolen forest produce.
2. Right of occupancy of waste numbers under the Survey rules.*—*G. R. No.* 595, *May* 20, 1867.

6. **Inams and allowances.**—The Mamlutdar may enter in the accounts the names of the heirs of deceased holders of Khalsat land or of holders of Inam lands to which the Summary Settlement has been made applicable. He however reports for orders such cases as, from the number of claimants, the difficulty of establishing the heirship, or some other intricacy, he may feel himself incompetent to decide.

* See also Chap. VIII., Order 1.

The Mamlutdar may make, without special orders, deductions under the rules in force from allowances and stipends, &c. unclaimed for past years.

The Collector may at his discretion withhold any of the above-mentioned powers from Mamlutdars whom he may not consider fit to be intrusted with them.—*G. R. No.* 595, *May* 20, 1867.

7. **Refunds.**—The Mamlutdar may order refunds of over-collections (fazil) in the current year's land revenue up to Rs. 5 in each case. (See Chapter III., Order 22.)—*G. R. No.* 6495, *Dec.* 23, 1871.

8. **Bombay Act III. of 1876.***—The word "premises" in Sec. 1, Act V. of 1864, includes houses and lands situated within town limits, and Mamlutdars have therefore power to give possession of these under the Act.—*G. R. No.* 4811, *Nov.* 5, 1866.

9. On a question whether a Mamlutdar's Court constituted under Act III. of 1876 could take cognizance of a plaint in which a party in possession of a piece of ground sued for an injunction to be issued to another who had obstructed him in erecting a building over it, the following opinions were given.—*G. R. No.* 4596, *July* 14, 1882.

Memorandum from the Acting Remembrancer of Legal Affairs, No. 610, dated 29th May 1882:—

"The Mámlutdár is bound under the provisions of Bombay Act III. of 1876 to accept every plaint containing the particulars specified in Section 5 of the Act, and he can only reject the plaint when presented if the plaintiff refuses to verify or subscribe the same, or if the claim appears to be barred by limitation.

"2.—The proper time for deciding whether the circumstances alleged in the plaint constitute obstruction or disturbance, to prohibit a continuance of which an injunction may lawfully be issued under the Act, is not when the plaint is presented, but when the issue—

'Whether the defendant is disturbing or obstructing the plaintiff in his possession or enjoyment?'

is being tried, as required by Section 15 of the Act.

"3.—If it is proved that the so-called obstruction or disturbance is nothing more than the exercise by the defendant of his legal rights, the finding of the Mámlutdár on the above issue will be in the

* Most of the following rulings were made under the old Act No. V. of 1864, but those only which are equally applicable under the present Act have been retained.

negative and against the plaintiff, whose plaint will accordingly be rejected with costs."

Memorandum from the Solicitor to Government, No. 709, dated 27th June 1882—Annexing a copy of the following opinion No. 60, dated 24th idem, of the Honourable the Acting Advocate General:—

"I think that a Mámlutdár's Court as constituted by Bombay Act III. of 1876 has jurisdiction to take cognizance of a plaint in which a party in possession of land sues for an injunction against a person who obstructs him in erecting a house on the land. I think that such an act may constitute a disturbance or obstruction of the person in possession within the meaning of Section 4, clause 2, of the Act.

"The Mámlutdár will determine at the hearing whether the acts complained of constitute a disturbance or obstruction of possession or enjoyment of the plaintiff, and if it is proved that the defendant was acting within his rights the suit will be dismissed."

10. Questions of right of way to property may be decided under Act V. of 1864, but not a question as to water falling from the eaves of a house on to land.—*High Court decision.*

11. "The Mámlutdár has power under Bombay Act III. of 1876—

to award immediate possession,
to restore a use,
to grant an injunction.

He cannot pass any other order in respect of the dispute between the parties. If at the commencement of the trial the plaintiff should appear without his witnesses, and express his readiness to withdraw his plaint, the Mámlutdár would be justified in rejecting the plaint under Section 13 of the Act.

"2.—If the plaintiff should be present with his witnesses and signify his intention of not going on with the case, the Mámlutdár should examine him as a witness, and on the evidence of his own statement record a finding on each issue in favour of the defendant and then reject the plaint under Section 15 of the Act.

"3.—If the plaintiff and defendant come to an arrangement between themselves, the Mámlutdár should examine the parties and then, if possible, record a finding on the issues in accordance with the terms of the arrangement, and decide whether his order should be one rejecting the plaint or any one of the three orders above-

mentioned. If the agreement or compromise is of such a nature as not to admit of his passing any one of the three orders above-mentioned, he should reject the plaint.

"4.—The Mámlutdár has no authority to pass any other order in accordance with the terms of an agreement or compromise between the parties, and no such order would be legally binding on the parties.

"5.—The following illustrations are given :—

(*a*) Plaintiff A, sues defendant B for immediate possession of a house. At the time of the trial they both are present with their witnesses, but B says he is willing to pay A rent if he is left in possession. A consents to this. It is quite clear that B really admits the claim, and therefore the Mámlutdár should record a finding on the issues in favour of A and award him immediate possession, leaving it to A to accept B as a tenant if he chooses. The Mámlutdár cannot order A to leave B in possession as a tenant.

(*b*) The plaintiff A and defendant B both appear with their witnesses. They put in an agreement in compromise of the suit that the Mámlutdár should pass an order that the parties had settled the dispute out of court and each party should bear his own costs. The Mámlutdár should pass a decree rejecting the plaint, and as the costs must follow the decree, should direct the plaintiff to pay the costs. The Málutdár cannot divide the costs or order each party to pay a proportion thereof; but he must leave it to the parties to do this amongst themselves.

"6.—It will no doubt prevent any misunderstanding if the Mámlatdárs are careful to bear in mind that their procedure under the Act is intended to be as simple as possible and must not be elaborated by following the provisions of the Civil Procedure Code. They should pass no order that is not strictly in conformity with the Act."—*Legal Remembrancer with G. R. No.* 5949, *Oct.* 10, 1881.

11. The Court fee stamp on plaints under this Act is never to exceed eight annas.—*G. of I. Notif. June* 20, 1877.

12. Generally speaking a Mamlutdar is only bound to inspect the land in dispute in a case under the Act when requested to do so by one or other of the parties.—*G. R. No.* 4590, *Aug.* 26, 1874.

13. Section 4 empowers the Mamlutdar to restore the use of water from water-courses, but it certainly does not empower him to award in his decree any sum of money by way of damages or otherwise.

But where the use of water in a water-course cannot be properly restored without some filling in, or other work involving expense, the proper course is for the Mamlutdar to direct by his decree that the water-course be restored by the defendant within a certain period to the condition in which it was before the plaintiff's use was disturbed, and that in the event of his failing so to do, the necessary work will be executed under the orders of the Court on the plaintiff's paying, in the necessary money, which will be afterwards recovered from the defendant as 'costs of execution.' The Act does not warrant the arrest and confinement of a defaulting party. The costs are to be recovered 'from the party in person' (*i. e.* the party himself is to be called upon to pay them), and in the event of non-payment, they are to be recovered *not* by arrest or imprisonment of the defaulter, but 'by the attachment and sale of his property' (section 17).—*G. R. No.* 1087, *Feb.* 28, 1878.

14. 1.—The provisions of Section 328 to 331 of the Code of Civil Procedure are not applicable to the decisions of the Mámlatdárs' Courts established under the provisions of Bombay Act III. of 1876, and unless such application of the provisions of that Code is expressly enacted in the latter local law, it is not open to the Mámlatdárs to follow the procedure laid down in those sections.

"2.—The decision of the Mámlatdár is good, not only against the defendant, but the whole world; and as the village officers are bound under Section 17 of Bombay Act III. of 1876, to give effect to the Mámlatdár's decision by putting the plaintiff in possession, any resistance or obstruction on the part of any person, will render such person liable to punishment under the Indian Penal Code.

"3.—A person thus compelled to give up possession to the plaintiff has his proper remedy in a Civil suit."—*Leg. Rem. with G. R. No.* 1673, *March* 11, 1882.

15. A subordinate filling a temporary vacancy of Mámlatdár under Sec. 15 of the Land Revenue Code would be a 'Mámlatdár' within the meaning of the Mámlatdárs' Courts Act, 1876, and for all the purposes of that Act.

So, too, if the Mahálkari is appointed a 'Mámlatdár' for the purposes of the said Act, the subordinate who officiates temporarily for him shall, under Section 15 of the Land Revenue Code, be held to be Mahálkari under that Code, and by consequence a Mámlatdár under the Mámlatdárs' Courts Act.—*Leg. Rem. with G. R. No.* 8632, *Dec.* 9, 1882.

16. The High Court has power to set aside orders made by Mamlatdars in cases which disclose grave error not otherwise to be remedied.—*H. C. R. VIII., p.* 249.

17. For process-serving under the Act temporary establishments are entertained. The fees are realized in stamps, and the bills for the establishments have to be accompanied by certificates signed by the Collector that the fees received cover the expenditure incurred.—*G. R. No.* 4702, *Aug.* 18, 1873.

18. The scale of fees prescribed at page 687 of the *Bombay Government Gazette* of 6th July 1875 is that to be observed in the Courts which exercise jurisdiction under Bombay Act III. of 1876. —*G. R. No.* 5544, *Aug.* 16, 1882.

19. **Examination of Talooka Treasuries.**—The cash balance of the talooka treasury is to be counted once every month by the Mamlutdar or Mahalkari. This examination shall ordinarily be made on the first or last day of the month.

The Mamlutdar or Mahalkari shall also examine the stock of stamps and accounts inclusive of those kept by ex-officio vendors, once in every calendar month, unless they have been verified by any other officer during the month.—*G. R. No.* 2672, *Aug.* 23, 1875.

20. A knowledge of English numerals is required from all native officials employed in treasuries or sub-treasuries.

Three months' time should be allowed within which to acquire a knowledge of English numerals.—*G. R. No.* 3964, *Oct.* 18, 1882.

21. **Encroachments.**—Mamlutdars and other Native functionaries are to be held responsible for encroachments made by individuals on land granted to them, and report such cases to the Collector without delay.—*G. R. No.* 1834, *March* 9, 1850.

22. **Duties of Karkoons.**—It is essential that particular groups of villages be assigned to what are called general duty Karkoons, and that the whole talooka be carefully parcelled out among them. To each of these men is assigned the supervision in all matters of revenue administration of a certain number of villages. They have to see that the accounts are properly kept, that the ryots have their receipt-books punctually written up, that the cultivation returns are carefully made out, that the boundary-marks are kept in proper repair,* and in short that the multifarious duties inseparable

* *Vide* Chap. IV., Order 16.

from a system by which each individual ryot pays his rent direct to the State are duly performed. The services of these men are also available (in rotation) to conduct the Mamlutdar's revenue correspondence, and for any special inquiry on which the Mamlutdar may have to depute them. It will probably be found necessary that they should be absent some five or six months from the kutcherry during the year.

A strict adherence to the system of division of labour is the only means by which individual responsibility, and consequently individual efficiency, can be secured. The nature of the supervision of European and highly-paid officers in revenue matters is necessarily confined to a percentage examination of the work of their subordinates. Under the system now described, an Assistant or Deputy Collector in examining the accounts of a kutcherry or the boundary-marks of a village will at once be able to call to account the individual responsible for any negligence.—*G. R. No.* 3875, *Sept.* 8, 1869.

23. **Duties of Karkoons.**—A great saving and economy of labour can be effected by insisting that a particular class of work be done at a particular season. During November, December, and January, Mamlutdars may, by a little forethought and arrangement, depute extra hands on inspection work. In the rains the general duty karkoons may be employed in indexing and sorting records and other sedentary work.—*G. R. No.* 5077, *Sept.* 22, 1874.

24. **Responsibility.**—In 1870 a fraud was committed by some of the establishment of a Mamlutdar in Khandeish, by which upwards of Rs. 3,000 was drawn for rewards for the destruction of wolves. This being discovered, the Mamlutdar, who had been on leave a great part of the time, was allowed to retire on a reduced pension. The whole of the Karkoons and Peons (with the exception of one Karkoon who gave information, and two who were on leave) were dismissed by Government for the following reasons:—Such a wholesale system of fraud must have been known not only to every member of the establishment, but to the whole countryside. It would be a most dangerous precedent not to punish with the utmost severity the withholding of such knowledge. The pleas urged on behalf of the lower members of the establishment, that they would have been placed in a difficult position had they given

information, and that they only showed the well-known timidity of the natives of this country in not informing against their superiors, were not allowed to have any weight—*G. R. No.* 4897, *Oct.* 13, 1870.

25. **Incapacity.**—A Mamlutdar ought not to be removed merely on a general charge of incapacity, without proof being adduced of the mismanagement which such incapacity could not fail to occasion.—*Govt. Letter No.* 3982, *Nov.* 28, 1846.

26. **Attestation of deeds.**—Mamlutdars and other stipendiary Subordinate Magistrates are to certify the execution of powers of attorney, Mukhtyarnamas and life-certificates, taking a fee of four annas on each occasion. These fees are to belong to them, but an account of all fees received is to be kept in the office.—*G. R. No.* 261, *Jan.* 17, 1872.

NOTE—The object of this is not to decide what officers have the power to attest, but to restrict, as far as possible, the practise of attestation by Judicial officers, so that inconvenience to the public service might not be caused by their being called away from their duties to prove the execution of documents.—*G. R. No.* 2501, *April* 22, 1878.

27. Native officers of Government are not carelessly to attest life-certificates or other declarations, and will be held responsible for the truth of what they sign.—*G. R. No.* 3654, *Sept.* 19, 1856.

28. **Relations to Europeans.**—Mamlutdars are bound to afford to Europeans all legitimate aid in their power, and to see that the Patels exert themselves towards obtaining supplies for adequate payment. It is the duty of Mamlutdars to call on gentlemen who may arrive in their talookas on duty, and to show them every courtesy and respect. They are also to take care of destitute Europeans who may be found in the talooka.—*G. R. No.* 2129, *May* 27, 1869, *and No.* 1653, *June* 21, 1871.

29. **Kutcherries.**—Kutcherries being public offices, are open to the public, and every one visiting a kutcherry is to be there received by the Mamlutdar or senior Native official in a manner befitting his rank. The Mamlutdar being responsible for the maintenance of order in his office, is to take proper steps to prevent improper persons entering or misconducting themselves while there.—*G. R. No.* 4432, *Dec.* 11, 1864.

30. Mamlutdars are to take care that naked lights are not carried about the kutcherries at night, but that a lantern is kept in good order for night use.—*G. R. No.* 610, *Feb.* 20, 1864.

The maximum charge which should be allowed for the purchase of inkstands for supply to officers of lower rank than a Collector or Assistant or Deputy Collector should be fixed at one rupee per inkstand. No charge in excess of this figure should be passed, and Government expect that as a rule it will not be necessary to pay more than about ten annas each for inkstands.—*G. R. No.* 2617, *July* 18, 1882.

31. **Supplies.**—Mamlutdars and other public servants are not to procure their supplies of grain, ghee, &c., from Patels, Koolkurnees, or ryots of the villages under their charge, as these can always be procured from the regular shopkeepers.—*G. R. No.* 3350, *Nov.* 18, 1842.

32. **Possession of land.**—District and Hoozoor Karkoons or stipendiary village Accountants are not to purchase or take up lands in their official ranges, but may inherit or retain any they are already in possession of.—*G. R. No.* 2958, *June* 17, 1854.*

[The following rules apply to all subordinate establishments.]

33. **Acting allowances.**—All officers submitting proposals for the payment of acting allowances to other than gazetted members of an establishment, in consequence of the absence of any other members on privilege or other leave, should in every instance certify the precise nature of the extra work devolving on each individual recommended for the grant of the allowances. The sanctioning officer would then give his consent or not according to circumstances.—*G. R. No.* 993, *July* 8, 1871.

34. As a general rule deputation allowance is only to be granted in the case of an officer who is called upon to perform duties of a character distinct from his own, and duties which involve increased labour and responsibility.

A Second Clerk acting for the Deputy Accountant is alone to be allowed deputation, and a new man on the lowest rate of salary is to be employed to make up the full complement.

In like manner when a Collector's Head English Clerk or Chitnees goes on leave, the Second Clerk or the Senior Karkoon may be allowed deputation, but this allowance is not to extend through

* See also Revenue Code, Ch. IV.

all grades. So in a Mamlutdar's Office, if the Head Karkoon, who has certain special defined duties and responsibilities, is absent, only the man who acts for him is to be allowed deputation. If a Karkoon on Rs. 30 goes on leave, deputation will not be given to the next senior on Rs. 25. In all these cases an extra man on the lowest grade of salary may, at the discretion of the controlling officer, be entertained to make up the complement —*G. R. No.* 1390, *Sept.* 2, 1871.

35. **Casual leave.**—Irrespective of privilege leave, heads of offices may grant at their discretion to all their subordinates casual leave of absence from office in case of sickness, death of near relations, &c., without loss of pay for short periods not exceeding in the aggregate twenty days in each year, or seven days at one time.—*G. R. Dec.* 2, 1858, *and Feb.* 28, 1861.

36. **Fees and presents.**—Native Clerks and other subordinate officers of Government are prohibited in the most positive manner from receiving any fees not expressly authorized, or gratuities from contractors or other persons having business with Government or with any of the public officers or departments, upon pain of dismissal from the Service.—*Govt. Proclamation, May* 3, 1836.

37. No public officer is to receive, on the occasion of marriages or other ceremonies in his family or among his connexions, any "Nuzzur," or "Chandla," or present under any denomination whatever, from the public servants or inhabitants of the district in which he may be employed, and persons contravening this order are liable to be judicially prosecuted and dismissed.—*Govt. Cir. No.* 2259, *Nov.* 28, 1828.

38. **Money dealings.**—No Native Revenue Officer is to lend money on interest to his subordinates, or to any one within his charge, on pain of dismissal.—*G. R. No.* 916, *March* 23, 1844.

39. Money dealings of every kind, as borrowing, lending, or becoming security for the payment of money, between members of the same office, are strictly prohibited. No transaction of this kind among the subordinates of any office can be recognized with respect to the validity or recovery of the loans; and the conduct of any borrower or lender if mixed up in any transaction having a disreputable aspect, will be noticed with additional severity.

The Head Clerk in any office in which the above rules are disobeyed will incur the discredit of failing in the influence which he should exercise, and will expose himself to the displeasure of his superiors.

The Clerk whose duty it is to distribute the pay will be liable to dismissal if he allows himself to be mixed up with money transactions between any members of the establishment. The full pay due is to be made over solely to those for whom it is drawn, unless deductions are for any special reason sanctioned by the head of the office.—*Notif. G. G. Nov.* 10, 1870.

40. **Speculation and insolvency.**—All Clerks in the employment of Government are forbidden to engage in trade or carry on any business of a speculative nature.

Any Clerk arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited his appointment, and if a Clerk is arrested for debt, or applies for the protection of the Insolvent Court, or if his pecuniary affairs are in such a state as to cause him to neglect his duties, he shall at once be suspended, and the particulars of the case reported.—*Notif. G. G. Nov.* 10, 1870.*

41. Clerks on a Government establishment are not to keep the private accounts of public officers, and any subordinate servant of Government being found to have any concern with the pecuniary transactions of a European officer of the same office shall *ipso facto* be dismissed.—*G. R. No.* 1504, *April* 5, 1845.

42. **Attachment of pay.**—Whenever the pay of a servant in any of the public establishments of Government is attached by a writ of Court, and he does not effect an arrangement for the removal of the attachment within three months, the head of the department is authorized to discharge such servant from the Service.—*Govt. Notif., Feb.* 19, 1836, *and No.* 2212, *July* 9, 1840.

43. A Civil Court cannot order the attachment of future or accruing pay. If the order of attachment is served at the beginning of the month for salary already earned and undrawn, then the attachment is good and must be satisfied.—*G. R. No.* 2139, *March* 29, 1877.

[*Note.*—The above applies, under Sec. 266, Civil Procedure Code (1882), only to the moiety of the salary which is liable to attachment.]

* See also Ch. I., Order 33, and Revenue Code, Ch. IV.

The incompetency of Civil Courts to attach future or accruing pay in execution of decrees does not apply to haks, because haks are saleable property, movable or immovable, according to their origin, and are, therefore, liable to be attached and sold in execution of decrees. Warshásan allowances appear from the particulars given in the Law Reports to be in many cases in the nature of perpetual annuities, and where of that character, and not protected from attachment by Act XXIII. of 1871, would be regarded as saleable movable properties, and liable to attachment and sale.

Warshásan allowances and amals vary much in their character, and some would be protected from attachment by Act XXIII. of 1871, while others would not; thus it is impossible to lay down any general rule, but each case as it occurs, with full particulars of the character of the allowance attached, should be referred for legal advice.—*Adv. Genl. with G. R. No.* 5946, *Nov.* 19, 1878.

44. **Sepoys.**—District Peons are not to be withdrawn from the district establishments, for employment at the Hoozoor or elsewhere. If the district establishments are too strong, they may be reduced, and, if necessary, additions made to the Hoozoor establishment; if not too strong, it is evident the withdrawal of the services of any of the Peons must impair the efficiency of the Mamlutdar's establishment.—*G. R. No.* 2599, *May* 4, 1853.

45. **Security.**—2.—The revenue officers herein below mentioned shall, previously to entering upon their office, furnish security to the amounts respectively entered against their names * :—

By what officers and to what amounts security is to be furnished.

	Rs.
Head Accountants ..... Mámlatdárs	5,000
First Kárkúns to Mámlatdárs	1,000
Second ditto	500
Mahálkari with Treasury	1,500
First Kárkún to ditto	500
Mahálkari without Treasury	500
Treasurer at Poona.....	80,000

* Instruments executed by Government officers and their sureties to secure the due accounting for property received by such officers by virtue of their office, are exempt from stamp duty.—(*Bombay Government Gazette* of 8th Sept. 1881, p. 493.)

	Rs.
Treasurer at Kolaba, Kánara and Ratnágiri.....	20,000
All other Treasurers	40,000
First Kárkún to Treasurers of Kánara and Ratnágiri	1,000
All other First Kárkúns to Treasurers.....	2,000
Second Kárkún to Poona Treasurer	2,000
Kárkuns other than any of the foregoing employed in Huzúr or Mámlatdárs' offices on shroff's work ...	1,000
Ditto in Mahálkaris' offices	500
Stipendiary Patels or Village Accountants appointed under section 16 of the Code, whose annual emoluments exceed Rs. 50.	Rs. 200, or the amount of one year's emoluments of such officer, whichever sum be the smaller.

3.—It shall be at the option of the officer required to furnish security to deposit Government paper or to execute a bond for the amount of his security.

Form of security.

If he executes a bond, the number of sureties shall be one or more, at his option, if the amount of security does not exceed Rs. 1,000, and if the amount of the security exceeds that sum, shall be not less than two.

Number of sureties.

4.—Heads of offices under whom any officer required to furnish security is serving, will be held responsible for seeing that the necessary security is duly furnished, and that it is good and sufficient both at the time it is first furnished and afterwards, until such time as the officer leaves the office or is transferred to an appointment in which security is not required.

Duties of heads of offices in respect of securities.

For this purpose heads of offices shall carefully scrutinize the security and satisfy themselves as to its sufficiency both when it is first offered and also once a year after it has been accepted, and if they deem it insufficient shall require the officer concerned to furnish additional or fresh security.

Care must be taken that no one person's security is accepted in behalf of a disproportionately large number of officers, whether such officers belong to the same office or department or not.

Annual statements to be submitted to Commissioners of sufficiency of securities.

5.—The Collector, after obtaining similar returns from all heads of offices subordinate to him, shall submit annually to the Commissioner, on or before the 30th June, a statement, in the form of Appendix A., (Appendix C. to this work) showing the results of inquiries as to the sufficiency of the security of each officer in his district required by Rule 2 to furnish security.

Surety's property not to be sold without previous report to Commissioner.

6.—In the event of any surety being proceeded against under section 187 of the Land Revenue Code, for recovery of the amount or of any portion of the amount, for which he has become liable, a report shall be submitted to the Commissioner before the sale of any property of such surety is commenced.—*Rules under para. 11., S.* 214, *L. R. Code, G. R. No.* 6039, *Sept.* 2, 1882.

46. Without the special sanction of the local Government in respect of any particular case or class of cases, the only form of security to be taken from Treasurers or other officers of Government who are entrusted with the charge of public money shall consist of promissory notes (including stock notes) of the Government of India.

His Excellency in Council also considers it expedient to re-affirm the well-known rule that the Revenue authorities, subject to the orders of the local Government, are responsible for seeing that adequate security is taken from any of their subordinates (including all officers employed in District and Sub-Treasuries) who may be entrusted with the custody of public money.—*G. of I. No.* 3454, *Sept.* 2, 1882; *G. R. No.* 3739, *Oct.* 2, 1882.

47. In cases in which Government paper is deposited under Section 23 of the Land Revenue Code, a bond should be executed in the form circulated with Government Resolution No. 3739, dated 2nd October 1882, but the form* prescribed by Section 23 of the Code must continue to be used in other cases.—*G. R. No.* 4486, *Nov.* 24, 1882.

48. The option of executing bonds in places of depositing Government paper is in future only to be exercised with the special sanction of Government in each case.—*G. R. No.* 829, *Feb.* 28, 1883.

* It has not been thought necessary to insert this form.